

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

SAINT-GOBAIN ABRASIVES, INC.,

Plaintiff,

v.

KOHLER CO.,

Defendant.

CIVIL ACTION No. 04-40199-FDS

KOHLER CO.,

Counterclaim Plaintiff,

v.

SAINT-GOBAIN ABRASIVES, INC.,

Counterclaim Defendant.

**CORPORATE DISCLOSURE STATEMENT OF DEFENDANT AND
COUNTERCLAIM PLAINTIFF KOHLER CO., PURSUANT TO L.R. 7.3(A)**

Defendant and Counterclaim Plaintiff Kohler Co. ("Kohler"), by and through its counsel, states that Kohler is a privately held company, with no parent company and no publicly held company that owns 10% or more of its stock.

Respectfully submitted,
KOHLER CO.,
By its Attorneys,

/s/ Joseph M. Alden

George C. Rockas, BBO # 544009

Joseph M. Alden, BBO#654124

WILSON, ELSER, MOSKOWITZ,

EDELMAN & DICKER, LLP

155 Federal Street

Boston, MA 02110

(617) 422-5300

Dated: March 2, 2005

CERTIFICATE OF SERVICE

I, Joseph M. Alden, hereby certify that I have on this 2nd day of March 2005 electronically filed the foregoing Corporate Disclosure Statement of Defendant and Counterclaim Plaintiff Kohler Co., and I have served a courtesy copy of the same on March 2, 2005, by first class mail, postage prepaid, upon all parties and/or counsel of record as follows:

Robert L. Hamer, Esquire
Michele P. Rosano, Esquire
Mirick, O'Connell, DeMallie & Lougee, LLP
100 Front Street
Worcester, MA 01608-1477

/s/ Joseph M. Alden
Joseph M. Alden